

Previous References.

1922-3

(G. F.)

File No. GF 73-22.

Serial Nos. 1 & 2.

Later references.

1923-24 M 1-5.

*for 22nd
M 3-11-23*

GENERAL & REVENUE SECRETARIAT

Serial Nos. 2.

Part B for August 1925.

SUBJECT

Requests sanction of Government for the adoption of the modified procedure for the maintenance of accounts connected with the advances for arrack manufacture

Sho. 2. To the Comptroller to Govt.
No. 4541 dated 31st March 1923

Conveys approval of Govt to the revised procedure suggested by him for the maintenance of accounts connected with advances for arrack manufacture

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No.

Need file No to be given

from the Comptroller

no 2077 T.A.D.A 2.22/24 April 1923

~~forward~~ Requests sanction of Govt. for
the adoption of the modified procedure
for the maintenance of accounts connected
with the advances for aircraft manufacture.

The modifications suggested by the
Comptroller are contained in paras 2 & 3
of his letter. The ~~opinion of the~~ administrative
branches will be consulted - if approved.

And

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2. The order of 23.5.10
referred to in the Comptroller's
letter is not put up and the
case not properly worked up.

13/12/23

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5.

A typed copy of

The G.O. No. 31 7037-8-2 Dated May 1918
is put up. The original file cannot be
traced as it bears no file no. After
account procedure now in vogue please
see page 234 Ex. manual. As under
the present system there is sufficient
check & counter check in the Taluk
and District and Excise Commissioners'
offices, the Comptroller states that
the detailed ^{ledger} accounts in respect of each
of the 70 bonded depots in this office
is superfluous and that the submission
of the Excise Commissioner of a monthly
statement showing the opening bal-
ance, the debits in the Huzur Treasury
and the credits in the Districts would

Subd.

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23)

4. Apart from the question of
laborious calculations which
the procedure under existing
orders involves, it is open
to the objection that the Auditor
Office is required to maintain
accounts which should properly
be within the province of the
Administration Dept. to

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maintain. The proposals of the
Compt^r are quite sensible and aim at
the reconciliation of the Cash transactions
and relating to the Sulegana etc.
as the business with the Stock
transactions as recorded in the
departmental accounts. This is
very necessary and the Compt^r's
proposals made in consultation with
the Excise Com have therefore to
be sanctioned. If the Compt^r's proposals
are accepted by the Ad Dept also,
needful orders sanctioning the proposal
may issue.

Excise

He Secy)

Forwarded to Rev Sect for
favour of opinionms
9.5.23
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6. The Cheques issued
to the arrack manufacturers
contained the amount
advanced to them and the
quantities of the various
liquors issued to each bonded
depot. The arrangements

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debited to an advance account. The adjustment of these advances has to be watched by the Comptroller, ~~likewise~~ as in the case of other advances. If the Comptroller finds it difficult to work the existing system, as he finds it tedious to calculate the prices of the liquors issued to each bonded depot, information on this point may be furnished in the cheque itself, its form being suitably amended if necessary.

7. ~~Under~~ the Comptroller maintains accounts of amounts credited in each bonded depot as at present, he will be unable to fulfill the responsibility of verifying the adjustment of these advances imposed ^{upon him} by art. 43 of M. A. C., vol. I.

8. The alteration in the ~~present~~ procedure suggested by the Comptroller exempts him altogether from the responsibility.

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upon him by art. 43, M. A. C., vol. I, for verifying the adjustment of these advances, and makes him depend entirely on the departmental accounts for ~~the~~ verifying their adjustment.

9. The compilation of ~~these~~ accounts both in the administrative Dept. and in the Comptroller's office and the verification of the one with the other, as required by Art. 43 of M. A. C., vol. I, is the only safe-guard in existence against payment in excess of the amount due to the Contractors, payments to whom come to nearly Rs 4,00,000 per annum.

10. According to the M. A. C., the Comptroller is responsible for the maintenance of correct accounts of revenue and expenditure.

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No.~~upon him by order of the Comptroller~~

all depts. if the duty of verifying this important advance account is to be left entirely to the Excise Dept., the usefulness of the Comptroller's office will be more apparent than real.

11. The Comptroller proposes to make the verification of this advance account depend upon the verification of the D. C. B. Statement with the Treasury accounts. It is well known that the verification and reconciliation of these two accounts, especially in the Excise Dept. takes several months in many cases. But the arrack manufacturing contractors change every three years. If any amount advanced to them ~~by~~ in excess by mistake or otherwise is to be detected

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easily, the advance account should be capable of being quickly verified. The existing procedure is the only means of doing so. No other equally effective alternative method for rapidly verifying it is suggested by the Comptroller.

R.S. - RM
70 3-12 The office now above is quite irrelevant to the question under consideration. The Comptroller does not propose to give up the duty of keeping ~~account~~ of the advance account and of watching the adjustment of the advances made to the Contractors from time to time. As the payment of the advances and the receipt of sums in repayment of the advances form part of the Treasury transactions, the connected accounts should be kept, and as a matter of fact are being kept in the Comptroller's office.

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✓ That the Comptroller refers to in the
 letter under disposal is the book of
 verifying the accuracy of the balance
 of advance account outstanding at
 the close of each official year with
 the ~~total~~ value of the balance of stock
 of advance ~~to~~ in the several depots
 at the close of the year. The balances
 on the books of the Comptroller relating
 to advances are required to be
 verified with the detailed accounts
 maintained in the depot concerned and
 the acceptance of that depot obtained
 as reports the Comptroller's account
 balance. The results of such verification
 are embodied in a Return of Balance
 Subd to Govt in the Finance Dept.
 The Comptroller reports that he has
 at present no means of verification
 as there are no in his office and that
 the verification of the account balance
 on his books may be easily verified
 with the value of stock remaining at
 the close of the official year, which value
 may be ~~obtained~~ ascertained by the
 Excise Comd. from the account of
 stock of liquor supplied to each depot,
 the stock sold by it & the stock remaining

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The procedure for this verification is explained in ^{para 42} the Comptroller's letter. As the details of stock are kept in the Department, the Comptroller thinks it unnecessary to maintain the same in his office which keeps maintaining accounts for only the Treasury Cash transactions. It is only when the balances according to two sets of accounts compared independently agree with each other, that the accuracy of the Comptroller's figures is proved and this is what the Comptroller's ~~suggestion~~ proposals aim at. The Comptroller reports that the Special Comr. has agreed to his proposals. They may therefore be approved.

Rev Secy)

Y. S. S. (Member) : 26/15/18/23

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Serial
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16

Subs with draft

MAM
21/3/23
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7c Secy)made
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28/3

(2)

To The Comptroller

No JE 4541 D 31.3.23

convey ^{approval} sanction to the revised procedure suggested by his office for the maintenance of accounts connected with advances for an manufacture.

From the Comptroller

with refer to Sl 2 state ^{these} instructions as regards detailed procedure to be adopted by his office have been noted & incorporated in the MRC vol (i) & that as regards the procedure to be adopted in the Ex. Dept & to be incorporated in the Ex. manual a refer has been made to Ex. Compt.

(8) The Excise section will be requested to watch the incorporation of the revised procedure in the ex. manual.

Sund

MAM

16.4/23

16/4/23

Y Ys made
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Serial
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take any action as suggested
above, unless a copy of the
G.C. in question is submitted
to the Secretariat.

21 This further depends on
the case may be made
on this file alone

24/4/23

No further action appears necessary
except the mere watching of the incorporation
of the revised procedure in connection
with arrack manufacture advance.
Still now no A.C. slips have been issued
to the Ex. manual. May it be awaited for
some time longer.

23
24/4/23

23 24/4/23

12/9

24

No A.C. slips appear to have been
issued to the Excise manual in
connection with the revised procedure
relating to arrack manufacture
advance though it is two years since
the revision was ordered.

A deep engineering of the Ex. Com.
is put up for approval

31/7/23

10/8/23

to the Ex. Comr

NO 825 S. 10. 8/20

Enquire if the change of procedure
for verifying the accuracy of the
balance of the advance account
with the balance of stock of advance
has been incorporated in the Ex. Manual.

Snd

12.8.28

5.

Suspend
Register
No.

Remarks.

G.F.

28.

✓ This is not a General Finance section case. I
think it is an Excise case as it concerns the inser-
tion of a rule in the Manual of the Excise Department.

Ab Sndd: May this case be transferred to the Excise
Section as indicated above.

W.P.M. 11/11/28

E) Please close this file
and write a letter to Ex. Comr.
Calling for report of action taken
in the matter of this letter
in view of the Ex. Comr. Sndd!

B

mad
3.9.28

WD 0759-GPB-8,000-17 3-21

Please address all future communications
to the Comptroller to the Govt. of H. H.
the Maharaja of Mysore.
In reply to this Comm. please refer to

No. 2077 TAD A. E.H.

OFFICE OF THE COMPTROLLER TO THE
GOVERNMENT OF HIS HIGHNESS THE
MAHARAJA OF MYSORE.

Dated, Bangalore, the 27th January 1923.

FROM

T. SATYARAJ CHETTY Esq., B.A.,

Comptroller to the Government of

His Highness the Maharaja of Mysore.

To

Rajakaryaprasaktha

M. N. Krishna Rao Esq., B.A.,

Secretary to the Government of Mysore,
Financial Secretary, Bangalore.

SIR,

I have the honour to state that, according to the procedure laid down in Government Order No.F1.7037-8 dated 23rd May 1918, for the maintenance of accounts connected with the advances for Arrack Manufacture, this office has to send to the Excise Commissioner, monthly statements of debits and credits on account of each depot.

For this purpose, this office has to maintain a ledger account for each of the bonded depots (about 70 in number). The credits have to be posted from the depotwar credit statements received from the Treasuries, and the debits from the particulars furnished in the cheques issued, from time to time, to the Arrack contractor, by the officer in charge of the Central Distillery, Bangalore. The Ledger account for each depot has to be closed monthly and the total monthly transactions noted in a separate book and an extract of this book sent to the Excise Commissioner.

2. In bringing this procedure into practice, I find the process of posting and proving to be very laborious, especially in the case of debits, as the entries in each Distillery cheque have

to be posted against several depots. This laborious task has still further been increased by the change in the ~~form~~ form of the cheque introduced from 1st November 1921 by the Excise Department. This, unlike the previous one, gives information only as regards the total quantity of each kind of liquor issued to each depot, and necessitates the calculation, by this office, of the values of the quantities of the several kinds of liquor issued to each depot, from a reference to the different rates given in the body of the cheque. The total value of stock issued to each depot as arrived at by the above calculation has then to be posted ^{into} ~~in~~ the Ledger.

3. In accordance with the Accounts procedure laid down for the Excise Department (Vide Rule XXX, Chapter XVII Part III of Excise Manual, Volume I pages 219 to 239), Bonded depots send indents to the Central Distillery Manufacturer. The Manufacturer issues through a Government Officer of the Distillery, the quantities required and receives payment by a cheque drawn on the State Huzur Treasury. The consignment issued to each bonded depot is covered by a pass, a duplicate of which is sent to the Amildar of the Taluk in which the Depot is situated. The Amildar records the pass in a register and forwards a copy of the Register monthly to the Excise Commissioner. The original pass issued with the consignment is, on its receipt, cancelled by the Amildar and forwarded to the Excise Commissioner, after the contents are brought on to the books of the Depot. The Excise Commissioner also receives from the distillery monthly statements of issues of Arrack to each Bonded Depot and a monthly stock account. The Deputy Commissioner, in the Excise Department, gets an extract of the Register of monthly issues of Arrack to his District direct from the Central Distillery, and from the Bonded Depots, he gets a statement of issues to shops together with the particulars of the realisation in Treasuries. From these details, the Demand, Collection and Balance Statement is prepared. In addition to the above, the Amildar takes stock of liquors in the Arrack Bonded Depot every day and forwards a statement of balances as verified by him and as per accounts to the District Excise Officer and the Excise Commissioner. There is thus complete check and counter-check in the Taluk, District and the Excise Commissioner's offices. With such checks and counter-checks

it appears to me superfluous that this office also should maintain the detailed accounts mentioned in para 1 above and send monthly statements of debits and credits for each Bonded Depot to the Excise Commissioner.

4. As the Taluk and District Officers maintain their Demand Collection and Balance accounts which are posted from the same documents from which this office is now required to post its figures, ^{the} Taluk figures may, as provided in Article 32(b) M.A.C. Volume I, be verified with the Taluk Treasury figures before they are intimated to the District Excise Officer and the Excise Commissioner. The District Excise Officer may similarly get the figures verified with the District Treasury accounts before submitting his accounts to the Excise Commissioner.

5. If the above procedure is adopted, this office need send to the Excise Commissioner only a monthly statement showing the opening balance, the debits in the State Huzur Treasury, the credits in the several districts and closing balance. As regards debits, details of cheques (No. date and amount) issued by the officer in charge of ^{the} Central Distillery, will be given, and in support of the credits, depotwar credit statements received from the Treasuries will be attached. If the Taluk and the District Departmental figures are verified with the Treasury figures as stated in para 4 supra, the verification of the departmental figures with those of this office will not entail difficulty and the difference, if any, between ^{these} ~~this~~ can be easily traced. At the end of each year, or if possible at shorter intervals, the Excise Commissioner may verify the balance intimated by this office with the actual balances of stock in the Depots, priced at the value fixed, making allowance for any shortage and dryage, and a certificate of the book and the stock balances having thus been verified may be sent to this office annually for report to Government in the Review of Balances.

6. The Excise Commissioner who was consulted in the matter replied in his letter No.Misc.243 dated 29th November 1922 (copy enclosed) (i) that he had no objection to direct the Distillery Officer to show, in the cheques, the money value of the quantities issued to each depot, (ii) that no depotwar accounts were maintained in his office, (iii) that in the returns received from districts, the value of the stock on hand either at the beginning or at the end of the month was not given and (iv) that the maintenance of detailed accounts in this office also would serve as a counter-check over the departmental figures.

7. The change in the form of the Distillery cheque introduced by the Excise Department is not the chief reason for my suggesting a modified procedure. It was merely stated for the information of the Excise Commissioner that the laborious task of posting and proving, in the case of debits had been increased consequent on the above change. In the absence of the maintenance in the Excise Department of depotwar accounts (both with regard to quantities and values) it will not be possible for the Excise Commissioner to compare the figures communicated by this office even according to the present prescribed procedure with those received from his subordinates, since the returns received from the Districts deal with quantities and those sent from this office with money values. For effecting a comparison, two sets of accounts have necessarily to be maintained in the office of the Excise Commissioner as the Departmental revenue controlling authority; one for watching the progress of adjustment of advances made by the Excise Department to the Manufacturers, and the other to check the stock and to determine the total stock for the State. --- Annually the value of stock on hand has to be proved with the balance of advance remaining unadjusted and the result ~~com-~~

communicated to this office for necessary action.

8. The above facts were also communicated to the Excise Commissioner in this office No.920/TAD A dated 9th December 1922 (copy enclosed for reference) and a form in which the accounts of advances may be kept was also suggested.

9. The final reply of the Excise Commissioner (Misc.243-22 dated 25th December 1922) is also forwarded herewith. In it he states (1) that though no depotwar accounts are maintained in his office, the figures to be furnished from this office (depotwar debits and credits) can be verified with the original depot accounts (ii) that two registers are at present maintained in his office, one for noting duplicates of cheques issued by the officer in charge of the Central Distillery, and the other for noting the credits in the several districts and he has no objection to maintain only one register for both as suggested by me (vide form enclosed) and (iii) that misclassifications in credits from one head to another and the difference between the cost and selling price will render the reconciliation between this office and departmental figures difficult.

10. Advances required on account of manufacture of Arrack are drawn by cheques on the State Huzur Treasury by the officer in charge of the Central Distillery. The Central Distillery Officer sends to the Excise Commissioner duplicates of such cheques which are posted in a register in the Excise Commissioner's office. This office will send to the Excise Commissioner monthly a list of cheques cashed at the State Huzur Treasury for comparison with the entries in the above register. Recoveries of this advance will appear in the several districts. This office will send a statement of credits by districts with the depotwar credit statements in original, received from the Treasuries, monthly, to the Excise Commissioner, for comparison with the ^{credits noted in the} returns of the several bonded depots.

11. Under this procedure, the required counter-check can be satisfactorily exercised by the Excise Commissioner. So long as the monthly return sent by each bonded depot to the Excise Commissioner does not show the money value of the quantity sent to it from the Central Distillery, the depotwar debits to be furnished by this office cannot be verified with the original depot accounts, as stated by the Excise Commissioner and, as such, no object is served by this office communicating the monthly debits depotwar to the Excise Commissioner. The difference between the actual price paid to the Manufacturing contractors and selling price referred to in para 3 of Excise Commissioner's letter of the 25th December 1922 will be adjusted at the end of the year when calculating the gain or loss.

12. I request you will be so good as to obtain the sanction of Government for the adoption of the modified procedure suggested in para 5 above.

I have the honor to be,
Sir,
Your most obedient servant,

J. Satyanarayana
Comptroller.

CV/26-1

62

Letter No.Misc.243-22 dated 27th Dec. 1922 from the Excise Commissioner in Mysore, Bangalore, to the Comptroller to the Government of Mysore, Bangalore.

=====

With reference to your letter No.TAD A 920 dated the 12th December 1922, in re. the maintenance of accounts connected with the adjustment of advances made to the Arrack Manufacturing contractors, I have the honour to state that at present there is a register maintained in this office in which the debits are posted from the duplicates of cheques received from the distillery. The quantities covered by each cheque are also noted therein. The credits are booked in a separate register which is posted from the consolidated stock and wastage accounts received from the Deputy Commissioners of Districts, which show the money value of the liquors issued from the Bonded Depots. Though Depotwar accounts are not maintained in this office, the figures to be furnished from your office can be verified with the original Depot accounts which invariably accompany the consolidated accounts submitted by the Deputy Commissioners of Districts. Thus there seems to be no necessity to maintain any additional register and I have no objection to provide a column in the register of cheques to show the particulars of credits also, as suggested by you.

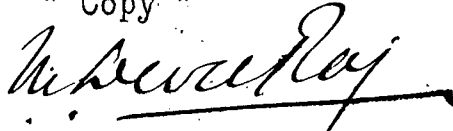
2. The State Huzur Treasury Officer is not sending the list of cheques cashed. I request you to kindly arrange for the regular transmission of the lists.

3. As, unlike Departmental receipts, the subject concerns the adjustment of advances made by Government, I do not know if a countercheck in your office is not necessary. I may also add that misclassifications in credits from one head to another (i.e., from duty and price & vice versa) and the difference between the actual price paid to the Manufacturing contractors (R^s 1-1-6) and the amount recovered from licensees on molasses

arrack (R^s 1-4-0) render the reconciliation difficult.

4. I have already expressed ~~by~~ my views as regards the verification of the balance as per accounts and the stock in Depots and furnishing you reasons for differences from time to time.

" Copy "



Superintendent, Comptroller's Office
Records Section.

CV/26-11



Letter No.920/TAD A dated 9th December 1922 from the Comptroller in Mysore, Bangalore, to the Excise Commissioner in Mysore, Bangalore.

====

With reference to correspondence ending with your letter No.Misc.243/22-23 dated 29/30th November 1922 regarding the maintenance of accounts connected with the advances for Arrack Manufacture, I have the honor to state that the change in the form of the distillery cheque introduced by your department is not the chief reason for my suggesting a modified procedure. It was merely stated for your information that the laborious task of posting and proving, in the case of debits, has been increased, consequent on the above change.

2. In para 2 of your letter under reply, you note that no depotwar accounts are maintained in your office. In the absence of the maintenance of such detailed accounts and the compilation of a consolidated account for the State (both with regard to quantities and money values) in your office, it will not be possible for you to compare the figures communicated by this office even according to the existing procedure with those received from your subordinates, since the returns received from the districts deal with quantities and those sent from this office deal with money values.

3. In order to secure this object in view, there will be need for maintenance in your office of two sets of accounts, one dealing with quantities and the other with money values. If the accounts dealing with quantities are maintained depotwar it is not necessary that the second part of the accounts dealing with money values should also be depotwar. It would be sufficient if a register in the accompanying form which is simple and not cumbersome at the same time is maintained in your office. The debits have to be posted from the duplicates of cheques received from the Central Distillery and the credits

from the consolidated returns received from the districts. If this procedure is adopted, the comparison of the figures proposed to be communicated by me in future, with those of your office, can be effectively done, and differences, if any, -- easily traced.

4. As regards debits, the information required is obtained from the cheques sent both to your office and this office by the Distillery Officer and the State Huzur Treasury respectively and so there can be no difference in the manner of accounts maintained in both the offices, as stated in para 4 of your letter. The source of material for both is the same, and the account compiled therefrom in ^{one} ~~our~~ office cannot be different from that compiled in the other.

5. In the case of debt heads for which detailed accounts are required to be maintained in the departments concerned, the duty of the Audit Office is merely to communicate monthly the figures of the Audit Office by Treasuries, to the departmental controlling officer, for verification with the departmental accounts.

To sum up briefly - 2 sets of accounts have necessarily to be maintained in your office as the departmental Revenue Controlling authority, one for watching the progress of adjustment of the advances made by your Department to the manufacturers and the other to check the stock and to find the total stock for the State. For purposes of the former, the amounts advanced by the Central Distillery officer from time to time have to be brought together for the month and against this has to be set the recoveries made towards it by the several Depots, during the month. For purposes of the latter, the quantities issued by the Central Distillery have to be checked with the receipts of each Depot, and the balance after issue by each Depot has to be worked out for the whole State. Annually one has to be proved with the other and the result intimated to this office.

6. I request you to reconsider the subject in the light of the additional information furnished and let me have an expression of your opinion in the matter.

" Copy "

W. C. P. S.

W. C. P. S.

Letter No.243/22-23 dated 30th November 1922 from the
Excise Commissioner in Mysore, Bangalore, to the Comptroller
in Mysore, Bangalore.

====

Adverting to your letter No.TAD 710 dated 7th November 1922 calling for my views in the matter of furnishing you with a certificate of verification of the book and stock balances on account of liquors, I have the honour to state that the chief reason for a change in the procedure suggested is that the existing cheque form necessitates the calculation in your office of the values of the different kinds of liquor issued to each depot. This work no doubt involves some clerical labour and if you so desire, I have no objection to direct the Distillery Officer to show against the issues made to each Depot which are shown on the reverse of the cheque, the money value of the quantity issued.

2. As regards the accounts maintained in this office, no depotwar accounts are maintained in this office. The accounts received in this office from the Districts showing the receipts and expenditure of liquor is a consolidated return for the whole district, supported with the original depotwar returns. I enclose a copy of the form from which it will be seen that it is only in respect of issues made from the depots that the amount of duty and price recovered and credited to the Treasury are exhibited. The value of the stock on hand either at the beginning or at the end of the month is not shown.

3. If, as proposed in para 3 of your letter under reference only the details of cheques issued by the Distillery Officer are given without the Depotwar debit particulars, the verification of the figures furnished by you with those received from the Districts cannot be done, much less, differences traced. If, as prescribed in G.O. No.Fl.7037-8 dated 23rd May 1918, the debits and credits by depots are furnished to me, I shall

arrange to have the balance as per accounts verified with the actual stock in depots and in transmission; and furnish you reasons for differences at periodical intervals.

4. As the maintenance of accounts in your office is different from that adopted in this office and will serve as a counter-check over the departmental figures, I am of opinion that the existing procedure might continue. If you wish further ~~to~~ to discuss the matter with me, I request you to mention any day after 7th December, as I am engaged otherwise till then.

" Copy "

Subir Ray

Superintendent, Comptroller's Office,
Records Section.

ors

Register showing the advances drawn on account of ~~crack~~ manufacture, the amounts recovered and the balance outstanding for the month of - - - - - 192

<u>Debit</u>			<u>Credit</u>		
Particulars of cheques issued by the Office in charge of ~~Central~~ Distillery.					
No	Date	Amount	District	Price recovered.	Remarks.
1	1.7.22	5 - -	Bangalore		
2	2.7.22	8 - -	Kolar		
and so on			Tumkur		
			Shimoga		
			Kodur		
			Chitaldrug		
			Mysore		
			Hassan		
Total debits			Total credits		
Opening balance			Closing balance		
Grand total			Grand total		

ms

SUBJECT.....

Diary No. of letter replied to.....

Section } 7
File No. 93-22
Serial No 2

General and Revenue Secretariat

No. H4541

, the 191 .

Date of issue 31 March 1923

To. The comptroller

Signed by Wm. A. D. A.

Sir,
With refer to your letter no 207

T. A. D. A dated 27th Jan'y 1923
requesting sanction of Govt for
the adoption of the modified
procedure for the maintenance
of accounts connected
with the advances for arrack
manufacture. I am directed
to state that Govt approve
of ^{revised} ~~the~~ procedure
of ~~your proposal~~ made in

~~Suggested by J. S. after Comptroller~~
~~The Recd. Comd~~

for verifying ^{over} the accuracy of the
balance of adv account at the
close of each off year with the
balance of stock of arrack in
the several depôts - as suggested

para 4 of your letter and as
agreed to by the ^{ex} Comr

I have en

Small
27.3.23
for duty sent

One
24/3

ma
24/3/23

No H4542 34/3/23
Copy to ex Comr for informn

The detailed procedure
We agreed in
your letter that in
the recent past Dept
may have been advised
by you & misinterpreted
the Codes & the
manuals of the
insignia of the
Judicial
Concerned

List of enclosures.

Copied by

Examined by

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please
refer to

No.
TAD.A.2487.

Comptroller's Office, Bangalore,

Dated the 9th April 1923.

Rajakaryaprasaktha

M. N. Krishna Rao Esq., B.A.,

Financial Secretary to the Government of Mysore,
Bangalore.

Sir,

With reference to your letter No. Fl.4541/G.F.73-22 dated 31st March 1923 conveying the approval of Government to the revised procedure suggested by this office for the maintenance of accounts connected with advances for Arrack Manufacture, I have the honor to state that instructions as regards the detailed procedure to be adopted in my office have been issued and incorporated in the Mysore Account Code, Volumes I and IV . As regards the procedure to be adopted in the Excise Department and the incorporation of the same in the Mysore Excise Manual, a reference has this day been made to the Excise Commissioner.

Copies of the instructions etc, issued are herewith enclosed for your information.

I have the honor to be,

Sir,

Your most obedient servant,

J. Satyanarayana
Comptroller.

SAM)

Letter No.2484 TAD A dated 7th April 1923 from the
Comptroller in Mysore, Bangalore, to the Excise Commissioner
in Mysore, Bangalore.

=====

With reference to correspondence ending with your letter
No.Misc 243-22 dated 25th/27th December 1922, I have the
honour to forward herewith copy of letter No.1.4541 GF 73-22
dated 31st March 1923 from the Financial Secretary to the
Government of Mysore, approving of the revised procedure
suggested by this office in No.2077 TAD A dated 27-1-23 (copy
enclosed) for the maintenance of accounts connected with
the advances for Arrack Manufacture. The same is detailed
in the enclosed note. I request you to be so good as to
kindly arrange for the adoption of the above procedure in
future. The instructions contained therein may also be
incorporated in the Excise Manual as required in para 2 of
the Financial Secretary's letter quoted above. Statements
relating to July 22 and onwards will be prepared and forwarded
to you shortly.

' Copy '

h. D. S. Raj

Supdt. Comptroller's office, Records Section.

Revised Procedure to be adopted for the Maintenance of Accounts connected with advances for Arrack manufacture, in accordance with Government Order No. II. 1541/G.F. 73-22 dated 31st March 1923.

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1. The monthly return of receipts and issues of liquors in the bonded depot required to be submitted by the Amildar in form 120 of the Mysore Excise Manual, Volume II, as per para 501 Volume I, should, before transmission to the District Excise Officer, be got verified with the Taluk Treasury figures, as regards duty and price recovered and credited to the Treasury.

2. The consolidated return for the whole district required to be submitted by the District Excise Officer to the Excise Commissioner as per para 501 should similarly be got verified with the District Treasury Accounts.

3. The Comptroller will send to the Excise Commissioner a monthly statement showing the opening balance, the debits in the State Muzur Treasury, the credits in the several districts and closing balance. As regards debits, details of cheques (No. date and amount) issued by the Officer in charge of the Central Distillery will be given, and in support of the credits, similar credit statements received from the Treasuries will be attached.

4. The Excise Commissioner will, in addition to the accounts now maintained and checks exercised as regards stock etc., maintain a register in the marginally noted form. The debits should be posted from the duplicate ^{cheques} received from the Central Distillery as per para 232(a) Mysore Excise Manual, Volume I, and compared with the debits intimated by the Comptroller (vide para 3). The credits should be posted from the figures in the returns received from the District Excise Officers (para 2) and compared with the credits intimated by the Comptroller (vide para 2). Differences, if any, between the departmental figures and the figures intimated by the Comptroller should be got rectified in communication with the Treasuries and the Comptroller. The result of comparison should be intimated to the Comptroller monthly.

5. At the end of each official year, the Excise Commissioner should intimate to the Comptroller, the balance of stock of the several kinds of liquors in the bonded depots (including stock in transit) and their money values, for the calculation and adjustment of gain or loss.

7 Kalyanray Chetty
Comptroller.

SV/10-4

⑤
vide separate sheet attached.

Register showing the amounts drawn on account of French currency,
 the amounts recovered, and the balance outstanding for the month of

D e b i t		C r e d i t		Remarks
Particulars of cheques issued by the Officer in charge of the Central Artillery.	Amount Rs 24 75	District	Price recovered Rs 24 75	explaining difference between this closing balance and that intimated by the Com- ptroller
Total debits closing balance Grand total		Total credits closing balance Grand total		

The difference between the closing balance above and that
 intimated by the Comptroller will, it is due to the discrepancy
 noted by the Officer in charge of Central Artillery, and is
 remaining uncorrected at the State Treasury in the same date.

SUBJECT

Diary No. of letter replied to

Section

File No.

Serial No.

No.

41825

General and Revenue Secretariat

()

, the 192

To

The Excise Commr.

Su,

Date of issue 10-8-25

Signed by

J. M. A. Prasad

I am directed to invite reference

to this office memo no 454

Dated 31st March 1923 forwarding

Copy of letter no 454107

73-22-2 dated 31-3-23 approving

of the revised procedure for

verifying the accuracy of the

balance of the advance account

at the close of each official year

with the balance of stock of

stock in the several Depots

and I am directed to enquire

if the changes indicated have

List of enclosures

Copied by

[Signature]

Examined by

over

been incorporated
of the Department
of all concern

the manual
in the guidance

I have closed

~~read~~
10/8/25
Joseph W. W.

71826 dated 10 ⁸/₂₅
copy is complete.

Read:-

Letter No.792 dated 1st May 1918 from the Comptroller to Government submitting copies of correspondence between himself and the Excise Commissioner in Mysore with regard to the adoption of a procedure for correct verification of advances of arrack manufacture in accordance with the observations of Government in para 5 of Proceedings No.Fl.567-615/G.F.128-14-8 dated 4th August 1915 in re.Review of Balances for 1912-13.

Order No.Fl.7037-8 dated

Bangalore the 23rd May 1918.

The procedure proposed by the Comptroller, briefly stated, is this - the Comptroller's Office should send monthly statement of Debits and Credits on account of each depot to the Excise Commissioner for comparison with the accounts received from the distilleries and verification of the closing balances of the several depots. This monthly reconciliation by the Excise Department should be confirmed by an annual certificate of agreement to be submitted to Government. The changes suggested are necessary, to ensure verification of the accuracy of the figures as shown in the Comptroller's Office accounts with reference to those maintained in the Excise Department. The Excise Commissioner, while concurring in the need for the changes suggested, states however that the work cannot be undertaken until an extra clerk is appointed for the purpose.

Government direct that the Excise Commissioner should take immediate steps to introduce the procedure above suggested. Proposals may be separately submitted for any additional staff that may be required, with full reasons therefor. But the want

an extra

an extra clerk should not be allowed to postpone the introduction of this desirable change.

sd. M.Venkatesha Iyengar
For Financial Secretary to Government.

" c o p y "